



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0133-65718848

**08 Chouteau County**

**0133 Fort Benton Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jeannette Nelson **Phone #:** (406) 622-5691

(Signature)

(Date)

**Chair, Board of Trustees:** Dean Schuler

(Signature)

(Date)

**County Superintendant** Mary Lou Tweet

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
599	Title I, Part A, Improving Basic Programs	FEDERAL	00801333110	84.010A
600	Aggregate Reim/Indirects	LOCAL		Local
601	Budget Amendment	LOCAL		
602	Medicaid	STATE		State
610	21st Century Community Learning	FEDERAL	08014517-10	84.287
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	151,970.44	14,058.66		7,223.32
02	Taxes Receivable - Real and Personal (120-149)	9,879.69	713.41		
03	Taxes Receivable - Protested (150-159)	1,051.54	74.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				183.47
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	162,901.67	14,846.76		7,406.79
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	10,931.23	788.10		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	151,970.44	14,058.66		7,406.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	151,970.44	14,058.66		7,406.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	162,901.67	14,846.76		7,406.79

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(342.30)	156,203.82	13,729.64	9,111.76
02	Taxes Receivable - Real and Personal (120-149)	297.77			38.30
03	Taxes Receivable - Protested (150-159)	34.49			3.40
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	(10.04)	156,203.82	13,729.64	9,153.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	332.26			41.70
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(342.30)	156,203.82	13,729.64	9,111.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(342.30)	156,203.82	13,729.64	9,111.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	(10.04)	156,203.82	13,729.64	9,153.46

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				186.17
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				186.17
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>				186.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>				186.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				186.17

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,796.74	19,288.90		
02	Taxes Receivable - Real and Personal (120-149)	398.04			
03	Taxes Receivable - Protested (150-159)	43.57			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,238.35	19,288.90		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	441.61			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,796.74	19,288.90		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,796.74	19,288.90		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,238.35	19,288.90		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		147.21		
02	Taxes Receivable - Real and Personal (120-149)		71.11		
03	Taxes Receivable - Protested (150-159)		10.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		229.05		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		81.84		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		147.21		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		147.21		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		229.05		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	463,543.01	475,304.76
	1113 District Levy - Heavy Motor Vehicles	672.07	565.66
	1190 Penalties and Interest on Taxes	757.67	1,131.30
	1510 Interest Earnings	443.64	568.99
	1900 Other Revenue from Local Sources	0.00	670.82
	3110 Direct State Aid	543,721.33	587,256.04
	3111 Quality Educator	49,815.79	48,453.85
	3112 At Risk Student	6,451.22	6,126.73
	3113 Indian Education For All	4,039.20	4,280.40
	3114 American Indian Achievement Gap	2,200.00	2,050.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	47,833.24	49,876.02
	3116 Data For Achievement	2,970.00	4,100.00
	3118 Natural Resource Development	3,874.65	6,592.89
	3120 State Guaranteed Tax Base Aid	126,236.33	142,134.03
	3444 State School Block Grant	154,709.42	154,709.42
	3446 SB96 Block Grant Reimbursement	7,622.66	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,414,890.23</b>	<b>1,483,820.91</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	531,317.35	600,376.23
			2XX	Personal Services - Employee Benefits	69,684.02	85,641.97
			3XX	Purchased Professional and Technical Services	15,117.24	9,836.83
			4XX	Purchased Property Services	1,834.69	1,143.88
			5XX	Other Purchased Services	2,503.43	2,578.49
			6XX	Supplies and Materials	77,125.87	91,786.01
			810	Dues and Fees	2,783.22	8,301.50
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15,017.49	15,271.50
			2XX	Personal Services - Employee Benefits	1,250.92	4,225.08
			5XX	Other Purchased Services	18.75	656.10
			6XX	Supplies and Materials	205.35	205.08
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	32,518.53	38,902.48
			2XX	Personal Services - Employee Benefits	19.43	0.00
			4XX	Purchased Property Services	750.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,251.50	246.78
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	34,715.30	11,496.06
			2XX Personal Services - Employee Benefits	6,995.22	0.00
			3XX Purchased Professional and Technical Services	2,356.25	4,900.77
			5XX Other Purchased Services	9,924.95	12,448.52
			6XX Supplies and Materials	734.88	652.69
			810 Dues and Fees	300.00	1,050.40
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	92,585.86	67,697.84
			2XX Personal Services - Employee Benefits	1,846.83	7,040.05
			3XX Purchased Professional and Technical Services	1,368.00	580.06
			4XX Purchased Property Services	750.00	89.88
			5XX Other Purchased Services	3,704.50	5,150.85
			6XX Supplies and Materials	1,583.57	2,416.64
			810 Dues and Fees	1,752.85	2,232.50
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	16,636.02	17,149.05
			2XX Personal Services - Employee Benefits	13,689.62	19,881.59
			3XX Purchased Professional and Technical Services	4,010.97	13,069.53
			4XX Purchased Property Services	1,021.56	719.10
			5XX Other Purchased Services	1,854.80	6,514.63
			6XX Supplies and Materials	2,301.83	2,877.65
			810 Dues and Fees	2,318.00	1,520.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	92,292.63	87,998.26
			2XX Personal Services - Employee Benefits	15,182.26	15,254.42
			3XX Purchased Professional and Technical Services	215.83	1,959.00
			4XX Purchased Property Services	102,105.36	63,611.56
			5XX Other Purchased Services	1,025.11	841.87
			6XX Supplies and Materials	36,269.21	26,848.44
			810 Dues and Fees	1,908.45	1,952.95
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	2,688.30	5,502.14
			850 Interest on Debt	697.96	2,540.74
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	84,349.04	92,533.87
			2XX Personal Services - Employee Benefits	15,706.09	13,119.23
			3XX Purchased Professional and Technical Services	0.00	45.00
			4XX Purchased Property Services	0.00	99.50
			5XX Other Purchased Services	26.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	981.18	12,519.71
			810 Dues and Fees	0.00	116.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	3,316.01	3,409.56
	<b>316 Data For Achievement</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,603.40	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	1,366.60	5,316.42
			2XX Personal Services - Employee Benefits	0.00	609.48
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	1,800.00	2,160.00
			6XX Supplies and Materials	1,589.01	911.02
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	1,209.38
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,862.49	14,137.50
			2XX Personal Services - Employee Benefits	577.38	1,686.63
			4XX Purchased Property Services	0.00	921.70
			6XX Supplies and Materials	0.00	1,226.43
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,273.02	2,356.40
			2XX Personal Services - Employee Benefits	15.65	5.37
			6XX Supplies and Materials	0.00	52.93
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	6,181.44	1,505.88
			2XX Personal Services - Employee Benefits	1,245.16	1,399.36
			3XX Purchased Professional and Technical Services	0.00	45.00
			4XX Purchased Property Services	150.00	0.00
			5XX Other Purchased Services	0.00	432.13
			6XX Supplies and Materials	0.00	44.75
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	5,524.52	6,544.17
			2XX Personal Services - Employee Benefits	65.09	0.00
			6XX Supplies and Materials	0.00	990.55
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	18,754.82	26,134.74
			2XX Personal Services - Employee Benefits	25.06	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	90.00	90.00
			4XX Purchased Property Services	0.00	87.24
			5XX Other Purchased Services	72.57	247.15
			6XX Supplies and Materials	8,658.25	3,156.14
			810 Dues and Fees	779.00	204.25
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	0.00	2,172.00
			4XX Purchased Property Services	0.00	729.26
			5XX Other Purchased Services	0.00	655.96
			6XX Supplies and Materials	1,223.47	22,225.32
			810 Dues and Fees	0.00	505.65
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	25,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,387,469.16	1,487,774.80

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					155,924.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,483,820.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,487,774.80 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					151,970.44 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	39,669.04	34,206.29
	1113 District Levy - Heavy Motor Vehicles	58.19	41.68
	1190 Penalties and Interest on Taxes	63.06	88.43
	1510 Interest Earnings	52.38	62.28
	2220 County On-Schedule Trans Reimb	831.65	1,295.39
	3210 State On-Schedule Trans Reimb	817.74	709.10
	3444 State School Block Grant	7,022.04	7,022.04
	3446 SB96 Block Grant Reimbursement	608.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>49,122.97</u>	<u>43,425.21</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	42,691.90	46,418.20
601	Budget Amendment				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	5,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>42,691.90</u>	<u>51,418.20</u>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	22,051.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,425.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,418.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,058.66	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.83	5.67
	1611 National School Lunch Program	36,422.82	36,923.68
	1632 Daily Adult Sales	1,839.90	1,712.85
	3220 State Food Services Match	410.43	183.47
	4550 Federal Child Nutrition	51,227.32	56,990.13
	5700 Resources Transferred from Other School Districts or Cooperatives	8,700.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>98,622.30</b>	<b>95,815.80</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	55,453.23	59,170.06
			2XX Personal Services - Employee Benefits	9,472.08	9,801.82
			4XX Purchased Property Services	2,287.22	1,474.85
			5XX Other Purchased Services	1,329.82	165.34
			6XX Supplies and Materials	45,570.57	18,156.82
			810 Dues and Fees	0.00	635.00
			8XX Other Expenditures	1,334.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>115,447.67</b>	<b>89,403.89</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	994.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,815.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,403.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,406.79	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	9,795.61	17,012.09
	1113 District Levy - Heavy Motor Vehicles	15.40	19.45
	1190 Penalties and Interest on Taxes	8.68	34.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,819.69	17,065.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	9,975.95	12,840.70
			2XX	Personal Services - Employee Benefits	0.00	4,410.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,975.95	17,251.60	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-156.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,065.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,251.60 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-342.30 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	226.24	366.90
	2240 County Retirement Distribution	188,662.89	159,742.43
	6100 Material Prior Period Revenue Adjustments	-7,363.72	-1.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>181,525.41</b>	<b>160,108.33</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	83,960.05	97,475.16
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	2,415.42	2,469.33
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	5,336.32	6,370.79
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	5,522.52	1,747.67
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	14,873.23	10,187.90
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	5,481.91	2,585.35
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	14,167.13	13,579.46
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	14,755.30	21,697.37
	<b>316 Data For Achievement</b>				
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	215.11	778.19
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	2,155.47	1,995.81
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	125.44	250.24
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	298.15	365.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	991.39	279.27	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	640.06	771.81	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	2,799.56	3,495.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			2XX Personal Services - Employee Benefits	7,996.69	8,077.40	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>161,733.75</u>	<u>172,126.52</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					168,222.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					160,108.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					172,126.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					156,203.82	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,918.00
599	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	85,474.00
600	Aggregate Reim/Indirects	
	1510 Interest Earnings	4.99
602	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	128,909.72
610	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	22,533.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,840.04

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		13,379.59
		21XX Support Services - Students			
			6XX Supplies and Materials		980.10
		222X Educational Media Services			
			6XX Supplies and Materials		6,558.31
			596 Subtotal		20,918.00
599	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		63,208.59
			2XX Personal Services - Employee Benefits		22,119.28
			6XX Supplies and Materials		146.13
			599 Subtotal		85,474.00
602	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX Support Services - General Administration			
			810 Dues and Fees		129,007.96
			602 Subtotal		129,007.96





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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
610	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,150.00
			2XX Personal Services - Employee Benefits		827.67
			3XX Purchased Professional and Technical Services		5,486.82
			5XX Other Purchased Services		5,924.07
			6XX Supplies and Materials		3,259.95
			810 Dues and Fees		1,524.05
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		316.70
			2XX Personal Services - Employee Benefits		44.07
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		157.96
610 Subtotal					22,691.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					258,091.25

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					13,980.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257,840.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					258,091.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,729.64	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
596 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,918.00	20,918.00	0.00
599 Title I, Part A, Improving Basic Programs	85,474.00	85,474.00	0.00
600 Aggregate Reim/Indirects	4.99	0.00	4.99
602 Medicaid	128,909.72	129,007.96	-98.24
610 21st Century Community Learning	22,533.33	22,691.29	-157.96
<b>Total</b>	<b>257,840.04</b>	<b>258,091.25</b>	<b>-251.21</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	5,215.25	1,326.70
	1113 District Levy - Heavy Motor Vehicles	7.45	2.12
	1190 Penalties and Interest on Taxes	10.09	7.14
	1340 Fees for Adult Education	500.00	500.00
	1510 Interest Earnings	21.87	27.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,754.66</b>	<b>1,863.85</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,600.00	3,200.00
			4XX	Purchased Property Services	154.50	1,530.57
			6XX	Supplies and Materials	703.09	310.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,457.59	5,041.47	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					12,289.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,863.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,041.47 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,111.76 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.36	0.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.36</u>	<u>0.49</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					185.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					186.17 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	20,679.63	19,969.50
	1113 District Levy - Heavy Motor Vehicles	30.23	23.94
	1190 Penalties and Interest on Taxes	33.22	48.99
	1510 Interest Earnings	26.02	25.31
	3281 State Technology Aid	1,291.06	1,338.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>22,060.16</b>	<b>21,406.59</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	22,036.84	0.00
			2XX Personal Services - Employee Benefits	147.95	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	7,403.34
			3XX Purchased Professional and Technical Services	0.00	530.00
			5XX Other Purchased Services	0.00	557.05
			6XX Supplies and Materials	0.00	12,331.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,184.79	20,821.60

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					9,211.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,406.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,821.60 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,796.74 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.69	37.84
	3445 State Combined Fund School Block Grant	8,099.75	8,099.75
	3447 SB96 Combined Block Grant Reimbursement	445.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,585.55</b>	<b>8,137.59</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	7,502.00	0.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	8,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,202.00	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					11,151.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,137.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,288.90 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	2,711.89	139.61	
	1190 Penalties and Interest on Taxes	2.75	0.23	
	1510 Interest Earnings	23.74	7.37	
<b>601</b>	<b>Budget Amendment</b>			
	5301 School Safety and Security Transfer	0.00	5,000.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,738.38</u>	<u>5,147.21</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	2,417.99	2,738.38
<b>910</b>	<b>Budget Amendment</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			5XX Other Purchased Services	0.00	47.25
			6XX Supplies and Materials	0.00	3,880.23
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	0.00	1,072.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,417.99</u>	<u>7,738.38</u>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance				2,738.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,147.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,738.38	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					147.21 (5)

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	64,752.06	67,235.06
XX	39X	1XXX	112 Certified Teacher Staff Salaries	13,862.49	14,137.50
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	435,561.16	493,116.22
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	6,749.47	36,688.36
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,839.53	1,933.29
XX	XXX	26XX	41X Energy Utility Services	37,335.54	35,454.58
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,996.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,996.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,332.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,634.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	138,978.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	92,533.87	12,840.70	0.00	0.00	0.00
280	1XXX	2XX	13,119.23	4,410.90	0.00	0.00	0.00
280	1XXX	3XX	45.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	99.50	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	12,519.71	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,409.56	0.00	0.00	0.00	0.00
<b>Totals</b>			121,726.87	17,251.60	0.00	0.00	0.00

138,978.47

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	162,000.00	0.00	0.00	0.00	162,000.00
Buildings	3,449,128.94	0.00	0.00	0.00	3,449,128.94
Machinery and Equipment	245,908.23	0.00	0.00	0.00	245,908.23
Totals at Historical Cost	3,857,037.17	0.00	0.00	0.00	3,857,037.17
Depreciation					
Building Accum	2,516,038.50	0.00	55,916.20	0.00	2,571,954.70
Machinery and Equipment Accum	136,966.71	0.00	17,299.63	0.00	154,266.34
Total Accumulated Depreciation	2,653,005.21	0.00	73,215.83	0.00	2,726,221.04
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,204,031.96	0.00	-73,215.83	0.00	1,130,816.13

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	7,859.97	0.00	0.00
Financial Administration (25XX)	2,300.00	0.00	0.00
Operations and Maintenance (26XX)	38,055.08	0.00	0.00
Food Service (31XX)	361.73	0.00	0.00
Unallocated	24,639.05	0.00	0.00
Total Depreciation for FY2016	73,215.83	0.00	0.00

\*\*\* Has comment.

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Capital Leases	21,700.56	0.00	0.00	0.00	21,700.56	0.00	0.00
Compensated Absences	30,409.18	5,016.21	0.00	0.00	35,425.39	0.00	35,425.39
Other Post Employment Benefits	54,695.00	0.00	0.00	51,995.00	2,700.00	0.00	2,700.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	106,804.74	5,016.21	0.00	51,995.00	59,825.95	0.00	38,125.39

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	245,626.83	78,980.15	0.00	324,606.98
Net Pension - TRS	426,678.22	680,665.05	0.00	1,107,343.27